

**Navajo County Assessor**  
**Notice of Change**  
**Mailing date: September 30 each year**

PURPOSE: The County Assessor is required by law to issue a "Notice of Change" due to a change in your property that occurred after the original Notice of Value was mailed. This notice is based on one or more of the following changes:

- New Construction
- Destruction
- An addition to the parcel
- A deletion from the parcel
- A change in the use of the property

**APPEAL INSTRUCTIONS**

If you believe that the property has been improperly valued or classified, you may file an appeal within 25 days of the mailing date on the front of the notice to the County Board of Equalization (Supervisors) based on the total full cash value shown in the "amended value" area on the front of this notice. The "Petition for Review of Notice of Change" form and filing instructions can be obtained from the County Assessor or the County Board of Equalization (Supervisors).

**DEFINITIONS:**

- FULL CASH VALUE (FCV) for most properties is the same as market value.
- LIMITED PROPERTY VALUE (LPV) cannot exceed full cash value and is the basis for assessment of primary taxes levied by counties, cities, towns and community college districts
- ASSESSED VALUE is the result of applying the assessment ratio set by law to FCV and LPV.
- IMPROVEMENT means building or any other addition to the land
- LEGAL CLASS means the use of the property.

The legal class is based on your use of the property as listed below:

<b>Legal Class</b>	<b>Assessment Ratio</b>	<b>Use of Property</b>
1	18.5% (2015)	Commercial and/or industrial
2	16%	Vacant land and all property not included in other legal classes
3	10%	Property used for Primary residential purposes including that which is rented for not more than 3 of the preceding 12 months and property rented to a family member
0401	10%	Non-primary residence
0402	10%	Leased or rented property used for residential purposes